

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

Magistrate Judge Thomas M. Coffin filed Findings and Recommendation on December 15, 2009, in the above entitled case. The matter is now before me pursuant to 28 U.S.C. § 636(b)(1)(B) and Fed. R. Civ. P. 72(b). When either party objects to any portion of a magistrate judge's Findings and Recommendation, the district court must make a de novo determination of that portion of the magistrate judge's report. See 28 U.S.C. § 636(b)(1); McDonnell Douglas Corp. v. Commodore Business Machines, Inc.,

656 F.2d 1309, 1313 (9th Cir. 1981), cert. denied, 455 U.S. 920 (1982).

Defendant has timely filed objections. I have, therefore, given de novo review of Magistrate Judge Coffin's rulings.

I find no error. Accordingly, I ADOPT Magistrate Judge Coffin's Findings and Recommendation filed December 15, 2009, in its entirety. The Commissioner's decision is reversed and remanded for further proceedings pursuant to sentence four of 42 U.S.C. §405(g).

IT IS SO ORDERED.

DATED this 20th day of Jan., 2010.

Michael E. Hogan
UNITED STATES DISTRICT JUDGE